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8 Attorneys for Petitioner
 United States of America

9 UNITED STATES DISTRICT COURT

10 CENTRAL DISTRICT OF CALIFORNIA

11 EDCV09-1849 VAP (OPx)

12 UNITED STATES OF AMERICA,) Case No.
 13)
 Petitioner,) ~~[Proposed]~~
 14) Order to Show Cause
 vs.)
 15)
 MARIO E. MELENDEZ,)
 16)
 Respondent.)
 17)

18
 19 Upon the Petition and supporting Memorandum of Points and
 20 Authorities, and the supporting Declaration in Support of
 21 Petition to Enforce Internal Revenue Service Summons, the Court
 22 finds that Petitioner has established its *prima facie* case for
 23 judicial enforcement of the subject Internal Revenue Service
 24 (IRS) summons. See United States v. Powell, 379 U.S. 48, 57-58,
 25 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also, Crystal v. United
 26 States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States
 27 v. United States, 131 F.3d 1325, 1327 (9th Cir. 1997);
 28 Fort v. United States, 59 F.3d 117, 119-120 (9th Cir. 1995)

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 CENTRAL DISTRICT OF CALIF.
 LOS ANGELES

1 (the Government's *prima facie* case is typically made through the
2 sworn declaration of the IRS agent who issued the summons);
3 accord, United States v. Gilleran, 992 F2d 232, 233 (9th Cir.
4 1993).

5 Therefore, **IT IS ORDERED** that Respondent appear before this
6 District Court of the United States for the Central District of
7 California, at the following address on the specified date and
8 time, and show cause why the testimony and production of books,
9 papers, records, and other data demanded in the subject IRS
10 summons should not be compelled:

11 Date: November 23, 2009

12 Time: 10:00 a.m.

13 Courtroom: No. 2, Second Floor

14 Address: ☐ United States Courthouse

15 312 N. Spring Street, Los Angeles, California, 90012

16 ☐ Roybal Federal Building and United States Courthouse

17 255 E. Temple Street, Los Angeles, California, 90012

18 ☐ Ronald Reagan Federal Building and United States
19 Courthouse

20 411 West Fourth Street, Santa Ana, California, 92701

21 ☒ Brown Federal Building and United States Courthouse

22 3470 Twelfth Street, Riverside, California, 92501

23
24 **IT IS FURTHER ORDERED** that copies of the following
25 documents be served on Respondent by personal delivery or
26 certified mail:

27 1. This Order; and
28

1 2. The Petition, Memorandum of Points and Authorities, and
2 accompanying Declaration.

3 Service may be made by any employee of the IRS or the United
4 States Attorney's Office.

5 **IT IS FURTHER ORDERED** that within ten (10) days after
6 service upon Respondent of the herein described documents,
7 Respondent shall file and serve a written response, supported by
8 appropriate sworn statements, as well as any desired motions.
9 If, prior to the return date of this Order, Respondent files a
10 response with the Court stating that Respondent does not oppose
11 the relief sought in the Petition, nor wish to make an
12 appearance, then the appearance of Respondent at any hearing
13 pursuant to this Order to Show Cause is excused, and Respondent
14 shall comply with the summons within ten (10) days thereafter.

15 **IT IS FURTHER ORDERED** that all motions and issues raised by
16 the pleadings will be considered on the return date of this
17 Order. Only those issues raised by motion or brought into
18 controversy by the responsive pleadings and supported by sworn
19 statements filed within ten (10) days after service of the
20 herein described documents will be considered by the Court. All
21 allegations in the Petition not contested by such responsive
22 pleadings or by sworn statements will be deemed admitted.

23
24 DATED: This 6th day of Oct, 2009.

25
26 Virginia L. Phibbs
27 U.S. DISTRICT COURT JUDGE
28

1 Respectfully submitted,

2 THOMAS P. O'BRIEN

3 United States Attorney

4 SANDRA R. BROWN

5 Assistant United States Attorney

6 Chief, Tax Division



7 DANIEL LAYTON

8 Assistant U.S. Attorney

9 Attorneys for United States of America